CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
6/30/23

		FUND	ACTUAL YTD	APPROP.	APPROP.	% OF	ACTUAL YTD	APPROP.	APPROP.	% OF	CASH	RES FOR	LESS ENC FUND	CASH FUND	Cash Diff		YTD CASH
FUNI	FUND NAME	Bal. 1/1/23	INCOME 23	INCOME 23	BALANCE	INC	EXPENSE 23	EXPENSE 23	BALANCE	EXP	Bal.6/30/23	ENC	BAL. 6/30/23	BAL. 6/30/22	from 2022	JND	change
101	GENERAL	2,346,235	3,018,847	5,279,155	2,260,308	57%	3,039,837	7,623,700	4,583,863	40%	2,325,245	470,352	1,854,894	2,376,612	(51,366)	101	(20,990)
200	STREET	28,907	292,287	854,000	561,713	34%	249,797	880,550	630,753	28%	71,398	47,588	23,810	122,164	(50,766)	200	42,491
205	**STATE HIGHWAY**	41,402	20,130	43,200	23,070	47%	46,706	61,550	14,844	76%	14,826	2,625	12,200	26,906	(12,081)	205	(26,577)
210	**STREET SALES TAX**	60,873	40,033	81,000	40,967	49%	43,443	125,000	81,557	35%	57,463	53,739	3,724	70,619	(13,156)	210	(3,410)
220	INCOME TAX	425,000	2,902,658	5,002,000	2,099,342	58%	2,902,658	5,002,000	2,099,342	58%	425,000	75,118	349,882	425,000	-	220	-
225	HEALTH	378,217	255,599	341,250	85,651	75%	210,436	543,000	332,564	39%	423,380	38,237	385,143	454,956	(31,576)	225	45,162
230	PARK	668,642	346,711	1,114,400	767,689	31%	510,451	1,732,450	1,221,999	29%	504,902	291,480	213,422	672,208	(167,306)	230	(163,740)
232	REHAB ESCROW CDBG	10,488	-	25,000	25,000	0%	-	25,000	25,000	0%	10,488	-	10,488	23,271	(12,783)	232	-
233	COURT PROBATION	38,245	8,717	15,400	6,683	57%	17,860	26,000	8,140	69%	29,103	667	28,436	32,332	(3,229)	233	(9,143)
234	BMV REIMBURSEMENT	10,950	35	100	65	35%		1,500	1,500	0%	10,985	-	10,985	10,915	70	234	35
235	**LAW ENFORCEMENT TRUST**	28,391	204	5,000	4,796	4%	-	8,730	8,730	0%	28,595	-	28,595	25,076	3,519	235	204
236	COURT IDAT	19,743	1,539	2,000	461	77%	8,981	17,000	8,019	53%	12,301	25	12,276	25,461	(13,160)	236	(7,442)
237	COURT ENFORCE. & EDUC.	17,198	-	200	200	0%	-	700	700	0%	17,198	-	17,198	17,173	25	237	-
238	**DARE**	1,491	8,215	3,000	(5,215)	274%	106	4,400	4,294	2%	9,600	-	9,600	463	9,137	238	8,109
239	COURT COMPUTER	31,492	4,759	10,000	5,241	48%	7,165	14,000	6,835	51%	29,086	2,250	26,836	26,296	2,790	239	(2,406)
240	UNCLAIMED MONIES	2,856	-	0	-	0%	-	500	500	0%	2,856	-	2,856	2,856	-	240	-
241	POLICE COMPUTER	10,127	1,195	2,200	1,005	54%	633	1,500	867	42%	10,689	243	10,446	9,223	1,466	241	562
242	COURT IDAM	50,306	1,222	1,800	578	68%	-	5,500	5,500	0%	51,528	-	51,528	49,505	2,023	242	1,222
250	**CDBG GENERAL**	-	7,056	229,000	221,944	3%	7,056	229,000	221,944	3%	0		0	0	-	250	-
251	HOME PROGRAM	725	3,360	446,000	442,640	1%	3,360	446,000	442,640	1%	725	-	725	725	-	251	-
253	**FIRE DAMAGE FUND**	27,007	-	50,000	50,000	0%	-	77,007	77,007	0%	27,007	-	27,007	68,617	(41,609)	253	-
275	**SPECIAL BOND RETIREMENT**	253,101	15	100	85	15%	-	1,000	1,000	0%	253,116	-	253,116	253,101	15	275	15
281	GENERAL BOND RET.-SSE	-	-	0	-	0%	-	0	0	0%	0	-	0	0	-	281	-
282	USDA - new	-	-	0	-	0%	-	0	0	0%	0	-	0	0	-	282	-
283	LOCAL CORONAVIRUS RELIEF FUND	-	-	0	-	0%	-	0	0	#DIV/0!	0	-	0	0	-	283	-
284	LOCAL FISCAL RECOVERY FUND	-	-	0	-	0%	-	0	0	#DIV/0!	0	-	0	474,892	(474,892)	284	-
300	CAPITAL IMPROVEMENT	431,585	109,672	197,350	87,678	56%	66,666	624,900	558,234	11%	474,590	423,903	50,687	249,769	224,821	300	43,006
304	COURT CAPITAL IMPROVEMENT	93,659	4,573	9,000	4,427	51%	-	13,000	13,000	0%	98,232	-	98,232	88,703	9,529	304	4,573
352	SIDEWALK	16,265	10,672	16,325	5,653	65%	2,705	26,150	23,445	10%	24,231	667	23,565	15,917	8,315	352	7,967
353	**STREETS, ALLEYS & BASIN REHAB**	427,384	345,069	681,920	336,851	51%	23,885	959,500	935,615	2%	748,568	529,005	219,563	717,059	31,509	353	321,184
354	POLICE/COURT CONSTRUCTION	2,542,008	547,293	837,300	290,007	65%	75,329	514,653	439,324	15%	3,013,973	41,978	2,971,995	2,606,535	407,438	354	471,965
400	**SEWER**	121,454	726,340	1,371,000	644,660	53%	678,922	1,492,375	813,453	45%	168,872	93,049	75,823	68,329	100,543	400	47,418
401	SAN. SEWER CAP. IMPROV.	1,278,951	248,745	495,000	246,255	50%	281,909	591,500	309,592	48%	1,245,787	210,386	1,035,401	1,352,191	(106,404)	401	(33,164)
402	SEWER IMPROVEMENT FUND	348,184	205,466	501,000	295,534	41%	306,803	633,150	326,347	48%	246,847	64,993	181,854	547,886	(301,039)	402	(101,337)
500	**WATER**	254,749	948,599	2,006,000	1,057,401	47%	965,596	2,258,500	1,292,904	43%	237,752	225,942	11,810	319,927	(82,175)	500	(16,997)
501	**WATER ASSET MANAGEMENT**	168,919	102,765	205,000	102,235	50%	74,366	317,500	243,134	23%	197,318	122,060	75,258	255,753	(58,435)	501	28,398
502	WATER CAPITAL IMPROVEMENT	80,587	153,062	315,000	161,938	49%	132,402	382,800	250,398	35%	101,247	61,101	40,146	193,213	(91,966)	502	20,661
600	ELECTRIC & TELECOMMUNICATI	4,822,750	4,915,689	10,463,200	5,547,511	47%	4,823,989	12,477,400	7,653,411	39%	4,914,451	1,799,617	3,114,833	5,354,380	(439,929)	600	91,701
601	**LIGHT CUSTOMER DEPOSIT**	191,853	41,550	80,200	38,650	52%	39,984	113,000	73,016	35%	193,419	4,600	188,819	191,586	1,833	601	1,566
602	LIGHT DEBT RESERVE	93,013	50	200	150	25%	-	93,213	93,213	0%	93,063	39,910	53,153	93,013	50	602	50
650	CITY ADMINISTRATION BLDGS	(0)	-	0	-	0%		0	0	0%	(0)	-	(0)	(0)	-	650	-
700	POLICE PENSION	105,670	115,702	223,100	107,398	52%	105,726	325,900	220,174	32%	115,646	-	115,646	106,256	9,390	700	9,976
701	FIRE PENSION	125,028	115,702	222,600	106,898	52%	162,926	342,150	179,224	48%	77,804	-	77,804	132,160	(54,356)	701	(47,224)
702	POLICE EQUIPMENT	65,126	31,040	30,450	(590)	102%	17,526	40,500	22,974	43%	78,640	-	78,640	66,952	11,688	702	13,514
703	FIRE EQUIPMENT	165,299	79,777	235,500	155,723	34%	88,437	301,500	213,063	29%	156,639	155,394	1,245	108,215	48,424	703	(8,660)
705	SHADE TREE TRUST	11,332	1,772	4,000	2,228	44%	1,370	8,700	7,330	16%	11,734	-	11,734	12,563	(829)	705	402
706	**SHARING FUND**	30,802	12,226	26,200	13,974	47%	7,753	25,000	17,247	31%	35,275	2,400	32,875	30,252	5,023	706	4,473
710	MINI PARK TRUST	24,984	57	100	43	57%	-	3,000	3,000	0%	25,041		25,041	26,342	(1,301)	710	57
715	HOSPITALIZATION	562,709	1,287,417	2,665,000	1,377,583	48%	1,197,988	2,655,000	1,457,012	45%	652,139	-	652,139	461,446	190,693	715	89,430
800	BICENTENNIAL TRUST	322	0	1	1	%	-	0	0	0%	322	-	322	322	0	800	0
	Totals	**16,414,029**	**16,915,820**	**34,090,251**	**17,174,431**	50%	**16,102,769**	**41,025,478**	**24,922,709**	39%	**17,227,080**	**4,757,329**	**12,469,751**	**18,167,141**	**(940,060)**		813,051
	General Fund Encumb.	470,352															